

UNITED NATIONS
General Assembly
FORTY-FIFTH SESSION
Official Records

FIFTH COMMITTEE
1st meeting
held on
Tuesday, 18 September 1990
at 5.25 p.m.
New York

SUMMARY RECORD OF THE 1st MEETING

Temporary Chairman: Mr. DE MARCO (President of the General Assembly)

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ELECTION OF THE CHAIRMAN

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Distr. GENERAL
A/C.5/45/SR.1
20 September 1990

ORIGINAL: ENGLISH

The meeting was called to order at 5.25 p.m.

ELECTION OF THE CHAIRMAN

1. Mr. AL-FATTAL (Syrian Arab Republic) nominated Mr. Maycock (Barbados).
2. In the absence of further nominations and in accordance with rule 103 of the rules of procedure, the TEMPORARY CHAIRMAN declared Mr. Maycock (Barbados) elected by acclamation.
3. Mr. Maycock (Barbados) was elected Chairman by acclamation.

The meeting rose at 5.30 p.m.

UNITED NATIONS

General Assembly
FORTY-FIFTH SESSION
Official Records

FIFTH COMMITTEE
2nd meeting
held on
Wednesday, 26 September 1990
at 10.30 a.m.
New York

SUMMARY RECORD OF THE 2nd MEETING

Chairman: Mr. MAYCOCK (Barbados)

Chairman of the Advisory Committee on Administrative and
Budgetary Questions: Mr. MSELLE

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OPENING STATEMENT BY THE UNDER-SECRETARY-GENERAL FOR ADMINISTRATION AND MANAGEMENT

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Distr. GENERAL
A/C.5/45/SR.2
28 September 1990

ORIGINAL: ENGLISH

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The meeting was called to order at 11 a.m.

STATEMENT BY THE CHAIRMAN

1. The CHAIRMAN welcomed the members of the Committee, the observers, the representatives of the United Nations Secretariat and the specialized agencies, and the representatives of the staff associations. He drew attention to document A/C.5/45/5, containing the list of agenda items allocated to the Committee. The Committee would have to deal with a broad variety of matters, including the financial functioning of the Organization and programme budget questions; the financing of peace-keeping and other operations; personnel questions; the administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency; and the United Nations common system and United Nations pension system.

2. While it was natural to expect that there would be a diversity of views on those subjects, the members of the Committee had always shown the will to work together towards mutually acceptable results. The need for consensus had been an essential aspect of the reform process, and he saw his role as one of harmonizing the views of all delegations.

3. A new era was beginning in the work of the Organization, and that of the Committee in particular. In the administrative and management area, considerable progress had been made in the implementation of the reforms decided on by the General Assembly. In view of the international community's increased expectations with regard to the United Nations and the greater demands being made on its limited resources, the Committee should give serious consideration to the most efficient and effective ways of managing the Organization's budgetary and human resources. With the politics of ideological division largely behind them, the members of the Committee could begin to approach those tasks in a new and co-operative spirit.

ELECTION OF OFFICERS

4. The CHAIRMAN said that there were currently three nominations for the two posts of Vice-Chairman and no nominations for the office of Rapporteur. Consultations were continuing and, if he heard no objection, he would take it that the Committee agreed to defer the matter until a later meeting.

5. It was so decided.

ORGANIZATION OF WORK (A/45/250; A/C.5/45/5; A/C.5/45/L.1)

6. The CHAIRMAN referred to document A/C.5/45/5, relating to the allocation of items to the Fifth Committee, in which the Committee's attention was drawn to the recommendations of the General Committee on the organization of the session contained in document A/45/250, section II. In particular, the Committee should note recommendation 3 (a) of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations, which the General Committee had reproduced in its recommendations and

(The Chairman)

which referred to the need to utilize fully available services, as well as the recommendations on the schedule of meetings. With respect to the recommendations relating to the programme budget (para. 16), he noted that a deadline of 1 December had been set for submission to the Committee of all draft resolutions with financial implications. The Committee should consider the possibility of accepting without debate the Advisory Committee's recommendations on the financial implications of draft resolutions up to a limit of \$25,000 on any one item. He recommended that all delegations should familiarize themselves with document A/45/250, section II, and with General Assembly decision 34/401 relating to the rationalization of the procedures and organization of the Assembly.

7. He proposed that the list of speakers on an item should be closed 48 hours following its introduction, that statements should be made in the order in which delegations were inscribed, that representatives who were not present when they were due to speak should go to the end of the list for the day, and that the Rapporteur should be authorized to report directly to the General Assembly on all items considered, unless, in a particular case, the Committee should decide to include a summary of the debate in its report.

8. If he heard no objection, he would take it that the Committee wished to proceed accordingly.

9. It was so decided.

10. The CHAIRMAN drew attention to the tentative schedule of work, which was in the form of a chart. In the preparation of the schedule, account had been taken of the availability of documentation, the availability of Committee Chairmen and the distribution of the work-load throughout the session. Note should be taken of document A/C.5/45/L.1, relating to the status of documentation of the Fifth Committee.

11. As the final days of the session would be overburdened with items which, for various reasons, could not be considered earlier, he urged all delegations to make their statements on agenda items as quickly as possible, so as to enable the Committee to complete its general debate and proceed to informal consultations.

12. Mr. IRUMBA (Uganda) said that, as a member of a small delegation, he was concerned that many documents for the session had not yet been issued. He hoped that the Chairman would take that fact into account when making adjustments to the schedule of work.

13. Mr. FONTAINE ORTIZ (Cuba) said that it appeared from the tentative schedule of work that agenda items 129 to 134 would all be dealt with in a single day.

14. The CHAIRMAN said that the Committee should endeavour to deal with those items as quickly as possible during the week indicated. He assured the representative of Uganda that the scheduling of discussions would be approached with the greatest flexibility.

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15. Mr. LADJOUZI (Algeria) said that he agreed with the comments concerning the availability of documentation, and he urged the Secretariat to intensify its efforts to issue the documents in time for the discussion of the various agenda items.

16. Mr. INOMATA (Japan) wondered whether it was appropriate to delay consideration of agenda items 120 and 121, relating to the current financial crisis of the United Nations and the financial emergency of the United Nations, until relatively late in the session. He suggested that the members of the Committee should be informed about the situation in that regard early in their deliberations.

17. Mr. GUPTA (India) recalled that, at its previous session, the General Assembly had suggested that the question of the financial emergency of the United Nations should be considered early in the session rather than at the end, when the Committee would not be able to give it full attention. He therefore requested the Chairman to consider rescheduling the discussion of that item.

18. The CHAIRMAN said that, to the extent possible, agenda items 120 and 121 would be taken up at an earlier date than indicated in the tentative programme of work.

AGENDA ITEM 17: APPOINTMENTS TO FILL VACANCIES IN SUBSIDIARY ORGANS AND OTHER APPOINTMENTS

(a) APPOINTMENT OF MEMBERS OF THE ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS (A/45/101/Add.1)

19. The CHAIRMAN drew attention to document A/45/101/Add.1, in which the Secretary-General stated that he had received notification of the resignation of Mr. Christopher R. Thomas (Trinidad and Tobago) from membership of the Advisory Committee on Administrative and Budgetary Questions. Accordingly, the General Assembly would be required at its current session to appoint a person to fill the unexpired portion of the term of office of Mr. Thomas, in other words, until 31 December 1991. The Government of Trinidad and Tobago had nominated Mr. Louis A. Wiltshire to fill the vacancy. The candidate's curriculum vitae appeared in the annex to the document under consideration.

20. If he heard no objection, he would take it that the Committee wished to dispense with the secret ballot and recommend by acclamation the appointment of Mr. Wiltshire to fill the unexpired portion of the term of office of Mr. Thomas.

21. It was so decided.

22. The CHAIRMAN said that, since a Rapporteur for the Fifth Committee had not yet been elected and in view of the need to submit a report on the matter without delay, he took it that the Committee wished to authorize him, as Chairman, to submit the Committee's report to the General Assembly.

23. It was so decided.

OPENING STATEMENT BY THE UNDER-SECRETARY-GENERAL FOR ADMINISTRATION AND MANAGEMENT

24. Mr. AHTISAARI (Under-Secretary-General for Administration and Management) said that in his annual report on the work of the Organization, the Secretary-General had emphasized that the United Nations had reached a historic point in its development. It was beginning to fulfil the ambitious expectations of those who had drafted the Charter. Many new missions had been placed in the field and the Secretary-General and his colleagues were fully exercising their role of good offices and peace-making. Their success might lead to many new United Nations initiatives in the field of conflict resolution, peace-making, and the protection of the principles of self-determination and human rights. Those developments reflected a major transformation of the operational role of the United Nations. While such matters lay squarely within the political sphere, they would also have far-reaching consequences for administration, finance, the budget and personnel and in general areas of logistic and organizational support.

25. The Secretary-General had, on many occasions, emphasized that the Organization's principal asset was its staff. The essence of good administration and management was to make the best possible use of that resource in order to deliver programmes in the most efficient and effective manner. That was why the Secretary-General attached so much importance to the conditions of service in the Secretariat. As he had pointed out, the United Nations had fallen seriously behind in the level of remuneration that it offered and was, in many fields, no longer financially competitive. That undesirable situation affected the Organization's capacity to deliver results and weakened the morale of the staff.

26. It was deeply disturbing that at a time when increased demands were being placed on the Organization, reflecting the greater confidence of the international community in it, the financial situation remained so uncertain. To date, less than half of the Member States had paid their full assessed contributions to the regular budget; the result was a shortfall of some \$643 million. Furthermore, Member States still owed \$436 million in extrabudgetary funds for peace-keeping. He once again urged delegations to give the most serious attention to the implications of that situation. The time was fast approaching when the Secretary-General might have to tell Member States that, because of the financial situation, he would be unable to implement an essential proposal for peace and conflict resolution.

The meeting rose at 11.50 a.m.

UNITED NATIONS

General Assembly
FORTY-FIFTH SESSION
Official Records

FIFTH COMMITTEE
3rd meeting
held on
Friday, 5 October 1990
at 3 p.m.
New York

SUMMARY RECORD OF THE 3rd MEETING

Chairman:

Mr. MAYCOCK

(Barbados)

Chairman of the Advisory Committee on Administrative and
Budgetary Questions: MR. MSELLE

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AGENDA ITEM 123: JOINT INSPECTION UNIT

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Distr. GENERAL
A/C.5/45/SR.3
12 October 1990
ENGLISH
ORIGINAL: FRENCH

90-56086 2651S (E)

The meeting was called to order at 3.25 p.m.

STATEMENT BY THE CHAIRMAN

1. The CHAIRMAN congratulated the German delegation on the occasion of the reunification of Germany and welcomed the representatives of the two new Member States, Namibia and Liechtenstein.
2. Mr. HAAS (Germany) thanked the Chairman. The German people were grateful to all States Members of the United Nations for their support and for the confidence they had shown in them. The reunification of Germany and the recovery of its national sovereignty would strengthen the commitment of the German people to participate even more actively in the work of the Organization.

ORGANIZATION OF WORK

3. The CHAIRMAN recalled that, at the previous meeting, a number of delegations had asked whether consideration of agenda items 120 and 121 relating to the financial crisis of the United Nations could be advanced. The Secretariat office responsible for the documentation on those items - namely, the Office of the Controller - had indicated that the first report (on the current crisis) would be issued by the middle of October, and the second (on the financial emergency in general), about 12 November. He would therefore request the co-operation of all concerned so that the Committee could consider the two items together earlier than had been planned.

ELECTION OF THE VICE-CHAIRMEN AND THE RAPPORTEUR

4. The CHAIRMAN read out rule 103 of the rules of procedure of the General Assembly, dealing with the election of officers.
5. Mr. MERIFIELD (Canada) nominated Mr. Sergiy V. Koulyk (Ukrainian Soviet Socialist Republic) for the office of Vice-Chairman.
6. Mr. DANKWA (Ghana) nominated Ms. Irmeli Mustonen (Finland) for the office of Vice-Chairman.
7. The CHAIRMAN, said that since there were no other nominations for the two posts of Vice-Chairman, he would take it that it was the wish of the Committee to dispense with a secret ballot.
8. Mr. Koulyk (Ukrainian Soviet Socialist Republic) and Ms. Mustonen (Finland) were elected Vice-Chairmen by acclamation.
9. Mr. ABRASZEWSKI (Poland) nominated Mr. Shamel E. Nasser (Egypt) for the office of Rapporteur.

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10. The CHAIRMAN said that, since there were no further nominations, he would take it that it was the wish of the Committee to dispense with a secret ballot.

11. Mr. Nasser (Egypt) was elected Rapporteur by acclamation.

12. Mr. SHAHEED (Syrian Arab Republic), speaking on behalf of the team which had presided over the work of the Committee at the forty-fourth session, congratulated the new officers on their election.

AGENDA ITEM 125: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (A/45/11)

13. Mr. ALI (Chairman of the Committee on Contributions), introducing the report of the Committee on Contributions on the work of its fiftieth session (A/45/11), said that the Committee had completed its review of all aspects of the scale methodology currently in use, in accordance with the guidelines set forth in General Assembly resolution 44/197 A. In carrying out that review, it had used an updated data base which included the period 1986-1988. When the new scale of assessments was prepared, in 1991, the data base would be further updated to include information for 1989.

14. The Committee had decided to recommend an increase in the upper per capita income limit from \$2,200 to \$2,600 and to maintain the gradient at its current level of 85 per cent. The impact of the recommendation was illustrated in annex II of the report. In the interests of stability, it had seemed advisable to retain the 10-year statistical base period. However, annex III explored a number of possible alternatives.

15. With regard to the ceiling and floor rates, the Committee had observed that any change would require a political decision. None the less, it had considered possible alternative rates, the effects of which were illustrated in annexes IV.A and IV.B.

16. The Committee had seen no reason to change the scheme of limits. Annexes V.A and V.B illustrated the effects on the two scales to which it had been applied thus far. As to whether or not to exclude the allocation of any additional points, as a result of the application of the scheme of limits, to those Member States having a very low per capita income, the Committee had noted that such a provision would duplicate the effect of the low per capita allowance formula.

17. The Committee had given further consideration to the alternative income concepts by focusing its attention on the debt-adjustment factor and examining other factors, including the situation of countries with the economic characteristics outlined in General Assembly resolution 43/223 B, paragraph 3. While recognizing the limitations of the concept of debt-adjusted income, the Committee had recommended its use for the preparation of the next scale of assessments, as it felt that that concept represented a considerable improvement over the adjustment factors used in the 1989-1991 scale.

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(Mr. Ali)

18. Theoretically, the Committee strongly supported the price-adjusted exchange rate (PARE) method. However, in view of the remaining difficulties some countries had in applying PARE, it had decided to use the International Monetary Fund market exchange rates for the next scale of assessments. As in the past, United Nations exchange rates would be used where IMF exchange rates were not available.

19. In accordance with the wish expressed by the General Assembly, the Committee had endeavoured to introduce greater transparency into the ad hoc adjustment process. Paragraph 42 of the report contained a more detailed description of the main criteria taken into account in that process.

20. With regard to the mechanism of communication between Member States and the Committee on Contributions, the Committee had concluded that the requests expressed by the General Assembly in paragraph 1 of resolution 44/197 C could create more problems than they would solve and might compromise the Committee's status as an expert body and its advisory capacity to the Fifth Committee. It had therefore reaffirmed the appropriateness of the existing means of communication, namely, the submission of written representations by Member States prior to its sessions and informal contact with the Chairman during the Committee's sessions and, to the extent possible, during the regular sessions of the General Assembly.

21. With regard to the assessment of new Member States, the Committee had recommended that Namibia should be assessed at the rate of 0.01 per cent for 1991 and at the rate of one quarter of that percentage for 1990. In accordance with past practice, Yemen's contribution should be assessed at the combined rates of the two previous Member States for the remainder of the scale period. The Committee considered it still premature to make any recommendations concerning Liechtenstein and the new German State.

22. The Committee had considered representations by Hungary and Yemen and a communication from the Food and Agriculture Organization of the United Nations. Other matters under consideration had included the collection of contributions and the payment of contributions in currencies other than United States dollars. In that regard, the Committee commended Guatemala, Nicaragua and Sierra Leone for making the necessary payments to reduce their arrears below the amount specified in Article 19 of the Charter.

AGENDA ITEM 123: JOINT INSPECTION UNIT (A/45/34, A/45/117 and A/45/441)

23. Mr. KABONGO (Chairman of the Joint Inspection Unit) introduced the twenty-second annual report of the Joint Inspection Unit (A/45/34), covering the period from 1 July 1989 to 30 June 1990. The report contained summaries of the five reports issued by the Inspectors in the course of that period as well as their recommendations, which were reproduced, in extenso, for the first time. Three of those reports were of no direct concern to the Fifth Committee. They concerned human resource development through technical co-operation (JIU/REP/89/10; A/45/113), the distribution and dissemination of documents and publications of the

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(Mr. Kabongo)

United Nations Educational, Scientific and Cultural Organization (UNESCO), particularly in the developing countries (JIU/REP/90/1) and the co-ordination of activities related to early warning of possible refugee flows (JIU/REP/90/2).

24. The two other reports, "Budgeting in organizations of the United Nations system" (JIU/REP/89/9; A/45/130) and "From the optical disc pilot project at the United Nations Office at Geneva to an optical disc system for the United Nations" (JIU/REP/89/11; A/44/684), directly concerned the Fifth Committee. With regard to the latter, he recalled that, following its consideration by the Fifth Committee at the forty-fourth session, the General Assembly, in resolution 44/201, had requested the Secretary-General to implement the recommended optical disc system and to prepare a report for submission to the Assembly at its forty-fifth session containing a comprehensive plan on a full implementation of the system, its impact on the availability of documents to Member States, a cost-benefit analysis and other relevant technical and financial issues.

25. The report on budgeting was the only report still requiring review by the Committee. He stressed the importance of the subject and said that some time should be given to the review of the report. He hoped that there would be a clear reaction to its recommendations, as had been the case with the optical disc project.

26. Finally, he hoped that the members of the Fifth Committee would share with him their views on the work programme of the Unit (A/45/34, chap. V, and A/44/117), in particular on those studies which were scheduled for 1991-1992.

27. Mr. GARRIDO (Philippines) said that the Unit could perhaps include the problem of external debt in its work programme, possibly confining its consideration to the devastating consequences of external debt on the economy of the indebted developing countries.

28. He wondered whether UNESCO was the only organization to have requested a report on the dissemination of its publications and stressed the importance also of the documentation issued by other organizations.

29. Finally, he said that the study of a system of early warning of possible refugee flows was of great importance for many countries, in view of the considerable problems posed by the reception of refugees in all regions.

30. Mr. KABONGO (Chairman of the Joint Inspection Unit), replying to the representative of the Philippines, said, with regard to the report on the publications of UNESCO, that there was no reason why it should not be extended to cover the other organizations of the United Nations system which issued and disseminated documentation.

31. With regard to the question of the impact of debt on the economy of the developing countries, the Unit would consider the possible inclusion of the problem in its future work when drawing up its work programme.

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A/C.5/45/SR.3

English

Page 6

(Mr. Kabongo)

32. Finally, the study on refugees was certainly of great relevance and Member States might be asked to attach importance to it during their consideration of the report on the subject.

The meeting rose at 4.20 p.m.

UNITED NATIONS
General Assembly
FORTY-FIFTH SESSION
Official Records

FIFTH COMMITTEE
4th meeting
held on
Monday, 8 October 1989
at 10 a.m.
New York

SUMMARY RECORD OF THE 4th MEETING

Chairman: Mr. MAYCOCK (Barbados)

Chairman of the Advisory Committee on Administrative and
Budgetary Questions: Mr. MSELLE

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UNITED NATIONS (continued)

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Distr. GENERAL
A/C.5/45/SR.4
11 October 1990

ORIGINAL: ENGLISH

The meeting was called to order at 10.25 a.m.

AGENDA ITEM 116: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS (A/45/5 and Corr.1, vols. I, II and III, and Add.1, Add.2 and Corr.1, Add.3-5, Add.6 and Corr.1, Add.7 and Add.8; A/45/457, 509, 537 and 570)

1. Mr. PREMPEH (Chairman, Board of Auditors), introducing the reports of the Board of Auditors for the year ended 31 December 1989, noted that the Board had presented its recommendations and comments in accordance with the requests addressed to it in paragraphs 7 and 8 of General Assembly resolution 44/183. It had also continued to present its reports in two parts for the sake of clarity. With regard to the request that it conduct its reviews as stipulated in regulation 12.5 of the Financial Regulations of the United Nations in a more comprehensive manner, it was the Board's belief that it had always done so. By that, it meant that its reviews included traditional compliance and financial auditing, as well as the comprehensive examination of records and systems to ensure that funds were used economically and efficiently, and for the purposes intended. With regard to programmatic aspects, the Board continued to believe that a comprehensive audit of the effectiveness of programmes required the utilization of a variety of skills and disciplines for which the Board currently lacked the necessary resources. If, however, the phrase "in a more comprehensive manner" implied the questioning of policies established by the General Assembly in relation to its programmes, then all members of the Panel of External Auditors were of the opinion that their current mandate did not allow for such an exercise.

2. The Board had complied with the requests contained in paragraphs 22 and 24 of resolution 44/183 and submitted, in accordance with paragraph 9 of that resolution, a concise document (A/45/457) summarizing its principal findings, conclusions and recommendations of common interest, classified by audit area.

3. During the past year, the Audit Operations Committee had maintained a continuing dialogue with the administrations of the various audited entities and had issued 69 management letters as a result of the audits undertaken. The findings reported in those letters formed the substance of the Board's reports to the General Assembly. Members of that Committee had also maintained close co-operation with various internal audit services and the Joint Inspection Unit and had met with the Advisory Committee on Administrative and Budgetary Questions on 5 September 1990 to discuss the Board's reports.

4. In the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), significant improvements had been noted in 1989 with respect to the timely audit of programme expenditure. However, the proportion of unaudited programme expenditure to total programme expenditure remained too high to allow for the expression of an unqualified audit opinion. Increased efforts were required to obtain audited statements of UNDP and UNFPA programme expenditures incurred by executing agencies in time to allow for the issuance of an audit opinion on their financial statements. As for the United Nations Children's Fund (UNICEF), expenditure incurred on the Emergency Reserve Fund during the biennium

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(Mr. Prempeh)

1988-1989 was not disclosed separately in statement VI but distributed among general resources programme expenditure in the respective countries to which allocations from the Fund were made. Expenditures on programme activities in beneficiary countries were thus overstated. In order to improve transparency, UNICEF would in future present all Emergency Reserve Fund commitments and expenditures separately in its financial statements.

5. United Nations expenditure controls in relation to allotments and total appropriations were not exercised effectively; as a result, it had become customary to seek approval for transfers between sections of the budget in order that no section finally exceeded its appropriations. It was the opinion of the Board that further improvement of techniques for estimating expenditures, especially in the final performance report, could minimize the incidence of transfers between budget sections. Although the recording of unliquidated obligations by UNDP, UNFPA and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) continued to differ from generally accepted accounting principles in the case of purchases of equipment, the Board's review had not disclosed serious abuses. In the case of UNRWA, a new obligation system introduced in 1989 should enhance transparency in financial reporting.

6. The Board's review of UNICEF programme execution indicated much room for improvement in project delivery, particularly in Africa and Asia. There was also a need for caution in the reallocation of funds from slow-moving projects to fast-moving ones, so that the policy did not result in the unconscious neglect of projects located in "difficult" areas with perennial implementation problems.

7. The Board had noted a need to improve the monitoring of cash advances released to executing agencies. In UNFPA, many projects showed significant outstanding advance balances at the end of 1989 but little expenditure reported by the participating Governments. Similar problems had been noted in UNDP and UNICEF. Noting the explanation that funds might have been utilized without being reported on a timely basis, the Board emphasized that financial statements should indicate project expenditures more accurately. In the Office of the United Nations High Commissioner for Refugees (UNHCR), limitations on the monitoring of project expenditures were due in part to resource constraints and a lack of adequate control arrangements.

8. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the report of the Advisory Committee contained in document A/45/570, said that for the first time, the Advisory Committee had met with representatives of the Panel of External Auditors and exchanged views on the development of generally accepted accounting principles to be applied by United Nations organizations; development of a fraud awareness programme; security of computer systems; full disclosure, by reserve or by note in financial statements of United Nations organizations, of the liability existing in connection with termination benefits; and arrears of assessments of Member States. Their discussions had been timely and most productive, and the Advisory Committee hoped to continue to meet with representatives of the Panel in the future. For the

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(Mr. Mselle)

reasons stated in paragraphs 6 to 10 of its report, the Advisory Committee had decided that priority should be given to the question of developing generally accepted accounting principles specific to the needs of the United Nations and its specialized agencies and recommended, accordingly, that the General Assembly request the Panel of External Auditors to commission a study on that question. It was the Advisory Committee's understanding that there would be no impediment to the Panel's utilizing the services of the International Accounting Standards Committee.

9. With respect to budgetary control and administration of the allotment system in the United Nations, the Advisory Committee noted with concern that weaknesses previously pointed out by the Board remained largely unresolved. It might be necessary in the future to determine whether such persistent shortcomings resulted from human error or should be ascribed to excessively complicated United Nations reporting and control procedures. On a related question, the Advisory Committee was recommending that the practice of overtime payment referred to in paragraph 16 of its report be discontinued immediately and had requested that the Board follow up the implementation of that recommendation.

10. The application of financial regulation 4.4 in the context of the new budgetary process had caused a number of problems: the Advisory Committee was therefore recommending that the Secretariat submit an appropriate amendment to that regulation. With respect to the examination by the Auditors of the application of the regulations and rules governing programme aspects of the budget, the monitoring of implementation and the methods of evaluation, the Advisory Committee believed that adequate account should be taken of the technical problems inherent in the current United Nations system of planning, programming, evaluation and monitoring. Since the system was still evolving, it was not always possible to define output accurately either in the programme budget or in the performance reports. The costing of output should therefore be seen as the ultimate goal once technical and other problems had been resolved.

11. The Advisory Committee welcomed the observations made by the Board with respect to the United Nations Office at Vienna and drew the Fifth Committee's attention to its own views as expressed in paragraphs 22 and 23 of its report. Further to its remarks in paragraph 24 of the report, a new table showing the liquidity position of the United Nations had been issued. It was the Advisory Committee's view that future liquidity tables for the United Nations and the other agencies and programmes should be improved and standardized.

12. The Advisory Committee would continue to stress the importance of the Board's findings and recommendations concerning the role of Governments in executing technical co-operation projects for UNDP, UNFPA and UNICEF. The audit had once again revealed serious weaknesses and operational problems with respect to funds advanced to Governments for project activities. Previously noted shortcomings also remained largely unresolved. For UNDP alone, such a small percentage of government-executed programme expenditure had been audited that the Board had been unable to express an unqualified opinion. The Advisory Committee had commented on problems concerning operating funds provided to Governments in the context of UNDP,

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UNFPA and UNICEF and noted that such flaws also occurred in other organizations. Future audits of such bodies should therefore also focus on those problems. Meanwhile, the Advisory Committee believed that the various administrations should vigorously address the weaknesses identified by the auditors. It welcomed the Board's comments and recommendations in that regard and in particular endorsed the recommendation contained in paragraph 64 (a) of the Board's report on UNFPA. However, it did not agree with the recommendation that interest should be paid by Governments on that portion of the funds advanced which had not been used as programme expenditure. Finally, the Advisory Committee recommended that the provisions of UNICEF Financial Circular No. 15 be adhered to without exception.

13. The Advisory Committee welcomed the Board's special studies on the management of trust funds, particularly with respect to UNDP and UNHCR. It recommended that UNDP should establish a mechanism to ensure that the administration and management of trust funds did not become too complex and costly and also that a fair share of the cost of administration and management was charged to the funds. With respect to UNHCR, it noted that the term "trust fund" should be used in a manner consistent with its usage in other entities of the United Nations. Funds channelled through UNHCR should be governed by certain guidelines, including those recommended in paragraph 54 of the Advisory Committee's report.

14. The Advisory Committee endorsed the Board's criticism of the UNDP practice of hiring consultants, establishing project posts at headquarters, charging temporary assistance to established posts and issuing Special Service Agreements. It also agreed with the Board that the UNFPA administration should not stretch the definition of projects to cover activities which ought to be included in the administrative and programme support services budget.

15. The results of the Board's recent in-depth examination of the Area Staff Provident Fund of UNRWA, which had been the object of adverse comment by the Board on a number of occasions, were explained in paragraphs 93-138 of its current report on UNRWA. The Advisory Committee recommended that remedial action should be taken immediately to correct serious shortcomings in the Fund's management and administration. It had held extensive discussions in New York with representatives of the Commissioner-General of UNRWA and exchanged views with members of the Audit Operations Committee on the Board's special study. It had become clear that the Fund, which had grown from \$341 million in 1986 to about \$550 million in 1990, required enhanced administrative, management and investment services which could not be provided through the current arrangements. The representatives of the Commissioner-General had indicated that UNRWA was ready to implement the Board's previous and current recommendations, that steps had already been taken towards establishing a secretariat unit to administer the Fund, and that the establishment of an investment advisory committee was being actively considered. The Advisory Committee stressed the importance of establishing a secretariat unit to administer the Fund and the investment advisory committee recommended by the Board. It also recommended that the investment advisory committee should submit its recommendations directly to the Commissioner-General.

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16. The Advisory Committee had not commented on every recommendation in the reports of the Board of Auditors to the General Assembly, nor had he touched on every point raised in the Advisory Committee's report. He emphasized, however, that auditing was an essential element in the financial life of the Organization, designed to assure Member States that their assessed contributions or the funds they gave voluntarily were spent efficiently and effectively. It was essential, therefore, that administrations should take the Board's recommendations seriously. The Fifth Committee and the other legislative bodies responsible for overseeing the programmes covered in the audit reports before the General Assembly should continue their recent practice of paying more attention to audit findings and the related recommendations.

17. Mr. GARRIDO (Philippines) said that it was indeed important for the United Nations and all the intergovernmental organizations to take into account the recommendations of the Board of Auditors. In the Philippines, the government equivalent of the Board of Auditors acted as a disciplinary agency, seeking to ensure that all disbursements and expenditures were contained within the amounts authorized by the Congress. In the same way, the United Nations and other international agencies should make disbursements only within the limitations authorized by their respective governing bodies.

18. The matter of cash advances continued to be a problem. The practice of making cash advances to projects or individuals before previous advances had been liquidated should be stopped. The inclusion of information on the liquidation of cash advances in financial reports, as the Board of Auditors recommended, might lead to greater discipline. The practice of reallocating funds was also undesirable. Authority should be sought from the governing bodies concerned before any allotment was exceeded. The Secretary-General and the executive heads of the specialized agencies could not simply continue to make transfers between sections of the budget and thus exceed authorized expenditure. Ultimately, Member States would have to pay. There were already many problems in regard to assessed contributions and matters should not be made worse by the practice of exceeding appropriations.

AGENDA ITEM 124: PATTERN OF CONFERENCES (A/45/32; A/C.5/45/8)

19. Mr. BAZAN (Chairman of the Committee on Conferences), introducing the report of the Committee on Conferences (A/45/32), said that at its organizational session in 1990, in response to the General Assembly's request in resolution 44/196 A that it should adopt a more comprehensive programme of work, the Committee had adopted a biennial programme whereby items relating to documentation would be considered in even years and those relating to meetings in odd years. Some items, such as the calendar of conferences, would be considered on an annual basis.

20. Annex II of the Committee's report contained the draft revised calendar of conferences and meetings for 1991 as recommended for adoption by the General Assembly. The Committee also recommended that the Assembly should authorize it to make any adjustments that might be necessitated by action and decisions taken at the forty-fifth session. Since proposals might be made during the consideration of

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draft resolutions of the Main Committees that could affect the calendar, the Committee would meet during the session to discuss the possible effect on the programme for 1991 and advise the Assembly accordingly.

21. As part of its review of the draft revised calendar, the Committee had considered information received from the Human Rights Committee and the Legal Sub-Committee of the Committee on the Peaceful Uses of Outer Space in response to General Assembly resolution 44/201 B (sect. III, para. 2) and in both cases had endorsed New York as the venue for 1991.

22. The Committee had once again had before it utilization statistics for a core sample of United Nations organs that had been meeting on a regular basis for the past eight years. The overall performance shown during 1989 was encouraging and the improved utilization of conference services by a number of United Nations organs had been noted. Letters were to be sent to 14 bodies, on the basis of the statistics reviewed during the Committee's 1990 session, with a view to achieving further improvements. In response to the Assembly's request that it should review the methodology on conference-servicing utilization rates, the Committee had developed a revised methodology that would, on an experimental basis, run parallel to the existing methodology for the next three years. The Committee had agreed that, at the end of that experimental period, it would decide on the most appropriate methodology and make recommendations to the General Assembly.

23. A new item on the Committee's agenda for the biennium 1990-1991 was consideration of the improved organization of work and effective use of conference resources as they related to the review of existing conference resources, services and facilities within the United Nations. The Committee had decided to study the matter further in 1991 on the basis of a more detailed report from the Secretariat which would provide additional information on all conference centres, including the regional commissions. Detailed analysis by the Committee of the sub-item on the possibility of central planning and co-ordination of all organizational aspects of conference-servicing had been delayed by the need to await the outcome of the deliberations of the General Assembly and the Economic and Social Council on the review of the administrative and financial functioning of the Organization in the economic and social fields and issues pertaining to the revitalization of the Council. There was, however, evidence of increasing co-operation and co-ordination at many levels throughout the Organization. For example, the Committee had been invited by the General Assembly (resolution 44/194, sect. I, para. 3) to take action with a view to assisting the functional, sectoral and regional bodies in playing a more effective role in the planning, programming and budgeting process. In 1991, the Committee would review a report on the matter which would include information on the current status of co-operation between the Committee and the Economic and Social Council.

24. Under its biennial programme of work, the Committee had concentrated at its 1990 session on the question of documentation. In the course of the deliberations, it had become clear that, in some instances, action by Member States or decisions of intergovernmental organs played a major role in the timing and length of

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documentation. A prime example was the sovereign right of Member States to request the circulation of communications as United Nations documents and the Committee had recommended that the General Assembly should renew its appeal to Member States to exercise restraint in their requests for such circulation.

25. The Committee had also reviewed a report (A/AC.172/139) which revealed a tendency towards decreased compliance with the 32-page limit for reports of subsidiary organs to the General Assembly. Letters were to be addressed to the chairmen of subsidiary bodies whose reports to the General Assembly exceeded the 32-page limit, seeking their views and stressing the need for compliance. The Committee had also requested the Secretariat to prepare a study evaluating the overall concept of establishing a page limit for such reports and had recommended that the Assembly should request the secretariats of subsidiary organs to bring the recommendations on the 32-page limit to the attention of those organs at the start of their substantive sessions.

26. On the question of the provision of summary records for subsidiary organs of the General Assembly, the Committee had recommended that the Assembly should formalize the discontinuance of summary records for all but a few subsidiary organs of the Assembly and that summary records should continue to be provided to regular and special sessions of the governing bodies of the United Nations Children's Fund (UNICEF), the United Nations Development Programme (UNDP) and the Programme of the Office of the United Nations High Commissioner for Refugees (UNHCR). In 1991, the Committee on Conferences would consider the question of meetings of organs and programmes not funded from the regular budget of the United Nations and would at that time consider the provision of meetings services, including records, to those governing bodies, in more detail.

27. In connection with the timeliness of documentation, the Committee had begun a review of the implementation of all rules and regulations relating to the control and limitation of documentation, concentrating on Secretariat compliance with the six-weeks rule for pre-session documentation. The Secretariat had drawn attention to a number of factors that affected its ability to issue documentation sufficiently in advance of sessions, including the receipt of input from Member States. The Committee had accordingly recommended that the General Assembly should renew its appeal to Member States to respond in a timely manner to requests for information for inclusion in documents.

28. With regard to the Organization's printing requirements, the Committee had requested the Secretariat to develop an internal manual which would clearly establish rules and regulations on the Organization's printing policy that would enhance the ability of all departments to benefit fully from the various systems currently in place.

29. In accordance with its expanded mandate, the Committee had continued to monitor the Organization's publications policy, with the assistance of the Publications Board. It had continued its review of practices in respect of recurrent publications and requested an evaluation of their readership, and had

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decided to recommend that the General Assembly should request intergovernmental organs to exercise restraint in authorizing recurrent publications.

30. On the application of new technology to conference-servicing, the Committee had requested the Secretariat to further develop its system of interdepartmental co-operation and to report thereon to the Committee in 1991. In 1991 the Committee would also consider a report on the application of new technologies, current and planned, for all conference centres of the United Nations, including those at the regional commissions.

31. The Committee had discussed the review of the Department of Conference Services envisaged by the Secretary-General in his final report to the General Assembly on the implementation of resolution 41/213, and, more specifically, its own role in that review. It had been decided that the Secretariat, in co-operation with the Bureau of the Committee, should consider the issues that might require review and report thereon to the Committee at its substantive session in 1991.

32. With regard to the review of the chapter of the medium-term plan for the period 1992-1997 relating to conference and library services, the Committee had recommended that the General Assembly should approve that part of the plan as presented by the Secretary-General, and had suggested a rewording of two paragraphs.

33. In conclusion, referring to the Committee's first two years as a permanent subsidiary body, he said that while 1989 had been a period of adjustment to a new status and expanded terms of reference, 1990 had seen the Committee make a start towards accomplishing the tasks set by the General Assembly.

34. Mr. WYZNER (Under-Secretary-General for Conference Services and Special Assignments) said that 1990 had been a remarkable year for the United Nations in which countries had come increasingly to regard the Organization as the best forum for dealing with the challenges of an interdependent world. Duty stations throughout the world were being used increasingly for consultations and negotiations, and the United Nations was at the epicentre of the great swirl of international activity. The staff of the Department of Conference Services (DCS) was proud to provide Member States with services that facilitated the communication necessary to multilateral accord and development. The Department remained resolved to meet all the demands placed upon it, but such demands were being increased by the enhanced role of the Organization at a time of adjustment to post reductions already in place. Success in meeting the challenge therefore depended upon managerial skills and technological innovations.

35. As the Chairman of the Committee on Conferences had just indicated, the Committee had continued to focus in 1990 on all aspects of conference and library services. The calendar of conferences and meetings served as a blueprint for the DCS work programme. Although the Department had little control over the volume or timing of its work, it used proven methods to cope with the demands for its services. It was often called upon to respond at short notice to changes in the

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meetings schedule, and it must be borne in mind that the consequent adjustments could not always be reflected in production statistics. Furthermore, the calendar contained only part of the meeting activities requiring services; many meetings simply did not appear in the calendar. Careful planning and responsible management were therefore prerequisites for the full use of available resources, a task made even more complex by the fact that statements of programme budget implications specified that additional requirements were expected to be met from within approved resources. The Department had an obligation to make it clear to the Fifth Committee that there were limits to those resources.

36. The Committee on Conferences had indicated that measures should be taken to secure more timely submission of succinct documents, so that they could be processed and issued in good time. Accordingly, he had already urged his colleagues in the Secretariat to try to comply with projected dates for documents and to enforce the regulations for the control and limitation of documentation. While every effort was made to work with substantive secretariats, the Department often had to bear the burden of meeting deadlines, taking costly emergency steps to do so. The Secretariat must work with the full co-operation of Member States if it was effectively to control and limit documentation, for it was by their decisions that, for example, communications were circulated as documents or reports were prepared by the Secretariat. The Secretariat recognized its responsibilities in the issue of documents, but it relied on Member States to ensure that requests for reports were carefully considered and were accompanied by the necessary resources for the many Secretariat services involved in the issue of documents within the prescribed deadlines. The Secretariat could make hasty adjustments to meet important deadlines but, where documentation was concerned, control and limitation was the key. If the interests of intergovernmental organs were to be best served, a joint effort was required: the exercise of restraint in requests for documentation, on the one hand, and the timely preparation of concise reports, on the other.

37. Under the guidance of the Publications Board, the Department was responsible for delivery of the Publications Programme authorized by legislative mandate. It was grateful for the growing attention given by Member States to that important area. The consideration by the Committee on Conferences of a follow-up report on the recurrent publications programme had afforded valuable insight into how Member States viewed the output of publications and the level of resources used therein. The Advisory Committee had also taken an interest in the programme in its review of the biennial budget. The Department welcomed that dialogue and was confident that current efforts would secure a further rationalization of the programme.

38. The attention recently focused on the Organization's printing requirements had in fact touched on the full span of printing and reproduction work. Publications did indeed form a large part of that work, but the processing of parliamentary documentation accounted for the bulk of internal printing. The Secretariat's policy had been guided by the ACABQ recommendation in its first report on the proposed programme budget for 1988-1989 (A/42/7, para. 74) that greater efforts should be made to print publications in-house. As indicated in the

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Secretary-General's analytical report on the implementation of General Assembly resolution 41/213 (A/45/226), steps had been taken, not only at Headquarters, to reduce and make more efficient the recourse to external printing services. One example was the modernization of the reproduction facilities at the Economic Commission for Africa proposed by the Secretary-General in his report on revised estimates under section 13 (A/C.5/45/2). The Department hoped that those proposals had been favourably reviewed by ACABQ.

39. The array of services delivered by DCS, often under stringent constraints, necessitated a blend of forward-looking strategies, technology and practicality. In that connection, the review by the Committee on Conferences of the proposed medium-term plan for the period 1992-1997 was particularly important, for it provided valuable feedback on the objectives set and the strategies and activities planned by the Department. The medium-term plan for conference and library services (A/45/6, programme 39) reflected the continuing commitment of DCS staff to provide efficient services for multilateral consultations and negotiations. On the basis of consultations within the Secretariat and of the reviews carried out by the Committee on Conferences, DCS had defined its objectives, identified difficulties and developed strategies to tackle the challenges in the forthcoming plan. The amended language proposed by the Committee in its report enhanced the texts on publishing activities and the automation and economic management of the dissemination of information and highlighted areas where the work already begun would require considerable efforts and resources.

40. The primary strategy of the Secretariat, reflected in each sub-programme of the medium-term plan for conference and library services, was a well-thought-out automation of functions wherever feasible and productive. The strategy aimed at facilitating a global approach to the allocation and use of available resources. Automation was not a goal in itself, but the Department hoped that the Fifth Committee would agree that the money spent and the efforts made were more than justified by the gains achieved in the quality of conference services. In some areas the introduction of new technology had already produced significant economies in staffing, overtime and temporary assistance, and the Department looked forward to a continued dialogue on the subject. A salient aspect of the technical innovations programme was the introduction of optical disc technology for the storage of conference documents, as requested by the General Assembly at its forty-fourth session. A progress report describing the implementation of the first phase of the project and the activities planned for subsequent phases would be submitted to the Assembly. The eventual goal was to establish the system in all major conference centres and to provide access for Member States and other users.

41. The blend of technological applications and a practical managerial approach had found its expression in the report by the Secretariat on work-load standards and statistics (A/C.5/45/1), which reviewed existing standards in the light of the effect of technical innovations on work methods. The report described not only the impact of new technologies, but also the effect of revised work methods on the work-load for various DCS functions, recommending productivity increases wherever feasible. It was encouraging that the work of the Advisory Committee had led to a

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general understanding of the Secretariat's proposals for revision or maintenance of current work-load standards.

42. The General Assembly would also be considering a report on the reopened consultations on the Secretary-General's recommendation for a single conference-servicing facility at the Vienna International Centre. Before the end of the session, the Fifth Committee would have before it a report based on the further discussions held in 1990.

43. The increasing demands stemming from world political, social and economic issues had necessitated a hastened globalization of the assignment and use of conference resources. While telecommunications links and co-ordination among all duty stations were being undertaken, due regard must also be paid to the legislative authority for meeting venues set forth in General Assembly resolution 40/243. With the new technologies and under the guidance of the Committee, the Department would seek to enhance efficiency and productivity by moving resources or applying technological innovations for processing documentation and publications and by strengthening co-ordination in the assignment and utilization of resources throughout the system. Inter-agency consultations had already revealed a renewed commitment to the sharing of information on the system-wide scheduling and servicing of meetings. DCS welcomed the intention of the Committee on Conferences to delve deeper into those matters.

44. Recent history showed increasing recognition of the potential of the United Nations as an instrument of peace-making and peace-keeping, self-determination, economic and social development, and environmental preservation. Conference-servicing staff throughout the world were proud of their role in support of those noble endeavours; they were grateful for the expressions of support for their work and for the recognition that they formed an integral part of the whole system. Their skills and dedication were a constant in the work of the Organization. It might be true that conference-servicing staff did their jobs best when invisible, but they were always there to assist Member States and to breathe life into the ideals embodied in the Charter. Just as Member States could rely on conference services, so the Department counted on the support of Member States in the provision of the necessary resources for it to serve as the instrument of their communication.

45. Mr. SIGURDSSON (Iceland), speaking also on behalf of Denmark, Finland, Norway and Sweden, said that the Nordic countries regarded meetings and documentation as an integral part of the Organization's method of work. Since conference and library services accounted for almost one fifth of the regular budget, Member States must ensure their best possible utilization. Utilization of conference services had in fact improved in recent years, as could be seen from the Secretary-General's analytical report on the implementation of resolution 41/213 (A/45/226). Further improvements were, however, called for.

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46. The average utilization rate had fallen from 77 per cent in 1987 to 74 per cent in 1989, although there was a general trend to approach or exceed the utilization target of 75 per cent set in 1983, with a notable improvement in New York in 1989. It should, however, be possible for every United Nations organ to reach the target. The Secretary-General's report on improved utilization of conference-servicing resources (A/AC.172/88/Add.8) showed that 39 per cent of bodies utilized less than 75 per cent of their services, while 21 per cent used less than 54 per cent. Such bodies must improve their utilization rate, and the Committee on Conferences should continue to urge all bodies to use conference facilities as effectively as possible. The current methodology on the use of conference services did not provide a clear picture of actual use and encouraged bodies to use facilities even if they had no need for them. The new methodology to be used during an experimental period was therefore welcome.

47. Equally welcome were the measures taken by DCS, in co-operation with the Committee on Conferences, to improve the calendar of conferences and meetings. With regard to the applicability of resolution 40/243 to treaty bodies, such bodies were indeed subject to the Assembly's budgetary and administrative authority, on the understanding that they must not be prevented from carrying out the provisions of the treaties and that General Assembly resolutions could not amend treaties. Accordingly, the question of holding the spring sessions of the Human Rights Committee in New York should be approached only from a technical point of view. The report by the Secretary-General on existing conference resources, services and facilities within the United Nations (A/AC.172/137) provided useful information, but future reports should reflect the understanding that the Secretariat was the co-ordinator of all the Organization's conference activities and should therefore furnish information also on duty stations other than New York, Geneva and Vienna. Since it was desirable for all United Nations conference servicing to be centrally planned and co-ordinated, the Nordic countries endorsed the continuing practice whereby the Committee on Conferences reviewed the draft calendar of conferences of the Economic and Social Council prior to its adoption by the Council. They looked forward to the debate on the topic when the report by the Secretariat was submitted in 1991.

48. With respect to the control and limitation of documentation, all organs should do their utmost to submit their documents on time and respect the established limits. It was a matter of concern that the reports submitted to the General Assembly by its subsidiary organs had generally exceeded the limits agreed in 1982. The Nordic countries agreed that the Committee on Conferences should continue to address letters to the chairmen of those bodies whose reports exceeded the 32-page limit, and supported its decision to request the secretariats of subsidiary bodies to draw attention to the General Assembly's recommendations at the beginning of a session. Future reports on the topic should explain the reasons for non-compliance with the limits; it might then be possible to devise measures to improve performance. The 32-page limit was, however, reasonable in most cases and a necessary means of saving resources and making the content of reports more accessible.

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49. Member States themselves could do much to control the volume of documentation by reducing their requests for documents and for communications to be circulated as official documents. With regard to the report on the review of the implementation of all rules and recommendations relating to the control and limitation of documentation (A/AC.172/141), the Nordic countries noted the endeavour by the Secretariat to abide by the 24-page limit for Secretariat documents. With regard to the six-week rule on the issue of documents, it should be remembered that late issue not only affected the pace of work but could also lead to waste of conference resources and even affect the substance of the work. The Secretariat must therefore comply with the rule when possible, and Member States should respond promptly to requests for information to be included in documents.

50. The Nordic countries supported the recommendation of the Committee on Conferences to extend the past practice with regard to the provision of summary records for subsidiary organs of the General Assembly. They had noted with interest the discussion in the Committee about bodies which were entitled to summary records but which did not comply with the 32-page limit for their reports.

51. Turning to the report of the Secretary-General on the printing requirements of the United Nations (A/C.5/45/8), he said that the improved methods for increasing the cost-effectiveness of internal printing were welcome, but more information was needed about the volume of work and the cost involved in internal and external printing before recommendations could be made to the General Assembly in response to resolution 44/196 B. More information was also needed about the control of the costs for external printing. In that connection, the Nordic countries supported the recommendation by the Committee on Conferences for the production of an internal manual establishing rules and regulations on the Organization's printing policy. With regard to the implementation of paragraph 4 of resolution 43/222 B on publications policy, the effort to review and, where possible, discontinue recurrent publications was welcome, as was the new methodology designed to establish the cost of processing publications.

52. The conference room paper prepared by the Secretariat on the application of new technology to conference-servicing (A/AC.172/1990/CRP.3) had provided a good overview of the topic, and the steps taken for further technological innovation were welcome. Future reports should, however, provide information on innovations throughout the United Nations system and more information on how current and future applications could further enhance efficiency in conference-servicing and document production. The Nordic countries had noted the recommendations by the Committee on Conferences concerning requests for exceptions to section I, paragraph 7, of resolution 40/243 and they had noted with satisfaction the efforts made by the Secretariat in preparing for the review of the medium-term plan for the period 1992-1997 on conference and library services.

AGENDA ITEM 125: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (continued) (A/45/11)

53. Mr. ABRASZEWSKI (Poland), speaking in reference to the revision of the current methodology for establishing the scale of assessments completed by the Committee on Contributions pursuant to General Assembly resolutions 43/223 and 44/197, said that, as always, Poland was aware of the difficulties and complexity of the task involved. The report of the Committee on Contributions (A/45/11) represented a genuine, positive response to the request of the General Assembly to consider alternative methods of assessing the capacity to pay of Member States, which had made the task of the Committee even harder. However, he wished to express several reservations on the substance of the report.

54. With respect to the Committee's recommendation to maintain the 10-year statistical base period, he wished to stress that for technical reasons, the statistics used in computing a scale were already two years out of date by the time it was implemented. That lag could create a distorted picture of the capacity to pay of countries that were experiencing considerable economic change, as was certainly the case of the countries of Eastern and Central Europe. However, Poland was also aware of the argument against reflecting short-term economic phenomena in the scale of assessments. For that reason and out of respect for the wisdom of the Committee on Contributions, it would go along with the Committee's proposal to retain the 10-year statistical base period for the 1992-1994 period. None the less, it did not consider the issue closed and would like to revert to it when circumstances permitted.

55. His delegation was not convinced by the statement in paragraph 39 of the report that the concept of debt-adjusted income represented a considerable improvement over the current formula. Regrettably, that the Committee had failed to back up its contention with actual figures that would make it possible to determine the practical implications of the new concept. Also, the figures for the repayment of debt principal used in the calculation of debt-adjusted income, while drawn primarily from the International Monetary Fund's Balance of Payments Statistics, had been supplemented by data from the World Bank, the Organisation for Economic Co-operation and Development and the Bank for International Settlements. The use of various data sources raised the issue of the lack of comparability of international data on external debt, noted by the Committee itself in its 1989 report (A/44/11). The study on the reconciliation of those data that it had expected would be completed by the fourth quarter of 1989 would now be available only in 1993; that meant that the Committee would not have a full set of reliable data at its disposal when calculating the revised scale in May 1991. Furthermore, his delegation had the impression that the new scale methodology reduced the number of points redistributed through the debt relief formula, thereby decreasing the weight of the debt relief factor in calculations. The debt-adjusted income concept also did not give adequate consideration to the plight of heavily indebted countries that were not in a position to repay the principal of the debt and could only pay a portion of the interest due. For all of those reasons, in the opinion of his delegation, the debt-adjusted income concept did not provide a satisfactory

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solution to the problem of how to reflect the external debt burden in the scale of assessments. Until such a solution could be found, it favoured retaining the current formula.

56. In resolutions 43/223 B and 44/197 A, the General Assembly had asked the Committee on Contributions to bear in mind the need to avoid duplication and the negative impact of individual elements of scale methodology in order to reflect capacity to pay. In the opinion of his delegation, the Committee had not responded adequately to that request. Specifically, it had chosen to counter such adverse effects purely through ad hoc adjustments. While ad hoc adjustments might be appropriate for correcting shortcomings such as those enumerated in paragraph 42 (a) of the report, they should not be used to counteract the defective methodology of the scheme of limits. His delegation did not understand why the Committee had not attempted to improve the scheme of limits or at least to provide Member States with options for its improvement. It wished to ask the Committee to reconsider the whole issue during the course of its next session in order to find a solution that met the requirements of General Assembly resolution 43/223.

57. Indiscriminate application of the scale methodology had resulted in substantial over-assessment of Poland. For the 1989-1991 period, Poland had been assessed at seven points over its machine scale. Thus, despite the very serious problems that it was experiencing in the service of its debt, Poland had received no relief under the existing scheme of limits.

58. His delegation supported the Committee's decision to increase the upper limit of the low per capita income allowance formula to \$2,600. To its surprise, however, the contribution of Poland, which had had a national per capita income of \$1,695 for the years 1986 and 1987, had been increased rather than decreased. That increase was yet another instance of the negative impact of various elements of the methodology. However, since Poland was an interested party, it would abstain from making any specific suggestions on that particular problem.

59. In conclusion, his delegation wished to reiterate its support for the genuine effort of the Committee on Contributions to review and improve the scale methodology and encouraged it to continue in its efforts. During the previous two years, the General Assembly resolutions on the scale of assessments had been adopted by consensus. That was a welcome trend and his delegation would spare no effort to ensure that it continued.

The meeting rose at 1.10 p.m.

UNITED NATIONS

General Assembly
FORTY-FIFTH SESSION
Official Records

FIFTH COMMITTEE
5th meeting
held on
Tuesday, 9 October 1990
at 10 a.m.
New York

SUMMARY RECORD OF THE 5th MEETING

Chairman: Mr. MAYCOCK (Barbados)

later: Mr. KOULYK (Ukrainian Soviet
(Vice-Chairman) Socialist Republic)

Chairman of the Advisory Committee on Administrative and
Budgetary Questions: Mr. MSELLE

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UNITED NATIONS (continued)

AGENDA ITEM 123: JOINT INSPECTION UNIT (continued)

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ORIGINAL: ENGLISH

The meeting was called to order at 10.35 a.m.

AGENDA ITEM 125: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (continued) (A/45/11)

1. Ms. OLDFELT HJERTONSSON (Sweden), speaking on behalf of the Nordic countries, said that certain basic premises should guide discussions on scale of assessment methodology. One such premise was the principle that the burden of financing the regular budget of the United Nations should be shared equitably. In that connection, the recommendations contained in the report of the Committee on Contributions essentially retained the existing methodology for determining the capacity to pay of Member States. The Nordic countries believed that the approach outlined in the report achieved the goal of distributing the burden equitably among Member States. They concurred with the Committee's recommendation regarding the concept of debt-adjusted income, despite its limitations, although they wondered whether the time had not come to introduce the method of price-adjusted rates of exchange (PARE), while making adjustments for those countries that still had difficulties with that methodology. They supported the Committee's recommendation of an increase in the upper per capita income limit to \$2,600, as well as its recommendation that the statistical base period of 10 years should be retained. They also agreed that the current scheme of limits should be retained and that potential adverse effects should be alleviated through the ad hoc adjustment process. In that connection, they welcomed the Committee's reaffirmation of the need to reduce such adjustments. The criteria outlined for decisions on ad hoc adjustments would increase the credibility of that process among Member States. The Nordic countries agreed that any change in the ceiling and floor rates used in the scale of assessment would require a political decision. The figures given in the annexes could serve as a useful basis for further examination of that important question.

2. Another basic consideration for the Nordic States was the need to place the assessed contributions in perspective. The regular budget of the United Nations was comparatively small; for example, it amounted to only one fifth of the annual education budget of New York City. Moreover, it comprised less than 40 per cent of the total costs of the United Nations, the remaining costs being financed by voluntary contributions. In both relative and absolute terms, the Nordic States' voluntary contributions to United Nations agencies were about seven times their assessed contributions to agency budgets and accounted for nearly 22 per cent of the total voluntary funding raised by the United Nations system. The Nordic countries found it inexplicable that many Member States failed to fulfil their relatively small financial obligations, especially at a time when many new demands were being placed upon the Organization.

3. Finally, the expert status of the Committee on Contributions should be respected.

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4. Mrs. MEMIAGHE (Gabon) requested some clarification as to why it had been decided to maintain the gradient for the low per capita income allowance formula at its current level of 85 per cent. While her country had undergone a sharp fall in its per capita income over the past six years, from \$3,930 to \$2,770, it noted that the upper per capita income limit was to be increased to only \$2,600. She was, however, pleased to note the recommendation for retention of the 10-year statistical base period, which would help to stabilize successive scales of assessments.

5. With regard to the observation by the Committee on Contributions that any change in ceiling and floor rates would require a political decision, her delegation requested further information on the level and implications of such a decision. It endorsed, however, the Committee's decision to recommend to the General Assembly the retention of the scheme of limits in its present form.

6. While taking note of the Committee's choice, among alternative income concepts, of debt-adjusted income, her country wished to know why the concept of income adjusted for sustainable development had not been taken into consideration. In conclusion, it believed that the request addressed to the Statistical Office to continue improving its data bank with regard to alternative income concepts was of fundamental importance.

7. Mr. MISSARY (Yemen) said that his country had recently celebrated the unification of its two formerly separated halves, both of which had previously been recognized by the General Assembly as belonging to the group of least developed countries. It was his delegation's belief that the now-unified country should continue to be accorded the same status, but that view had not been accepted by the Committee on Contributions.

8. Apart from economic and social problems, the new State had to assume the burdens involved in the reorganization of its infrastructure. It was therefore unreasonable that its contribution should be assessed at 0.02 per cent of the regular budget, rather than 0.01 per cent. His country, after all, fulfilled the only criterion relevant to its status as a least developed country, namely, its recognition as such by the General Assembly.

9. Although he recognized the difficulties engendered by the financial crisis of the United Nations, he was confident that any shortfall in the 1991 budget resulting from Yemen's payment of 0.01 per cent rather than 0.02 per cent would be offset by new contributions from Namibia and Liechtenstein. His country was therefore prepared to pay its full contribution, as assessed on two separate States, for 1990 but hoped that its position concerning the contribution for 1991 would be appreciated.

10. Mr. MAJOLI (Italy), speaking on behalf of the twelve States members of the European Community, said that the precise analysis made by the Committee on Contributions in response to General Assembly resolution 44/197 gave the Fifth Committee every reason to allow it to proceed confidently, unhampered by undue restrictions or interference. The Committee on Contributions was an expert body of

(Mr. Majoli, Italy)

the General Assembly, and the General Assembly should not disregard or seek to duplicate the work of its competent expert bodies.

11. The Twelve wished to reaffirm that the capacity to pay remained the fundamental criterion for determining the scale of assessments. In that connection, it agreed with the Committee's recommendation for the retention of the criterion of national income as the basis for determining that capacity. If the recommendations of the Committee were to be endorsed as a whole, the incorporation of a permanent corrective factor in the calculation might prove acceptable. As soon as better comparability of data could be obtained, the inclusion of data on the PARE system might also become an acceptable alternative, but for the time being that seemed premature.

12. For the sake of stability, the Twelve continued to support the retention of the 10-year statistical base period. They were also willing to consider an increase in the upper limit of the low per capita income allowance to \$2,600, as it might help to equalize the contributory burden of Member States.

13. With respect to the difficult question of the scheme of limits, the Twelve thought that the percentage limits proposed by the Committee were fair enough. As for ad hoc adjustments, they wished to reiterate that the whole process depended entirely on the willingness of some Member States voluntarily to provide points to be distributed among other States that would otherwise suffer adverse consequences. Increasing the upper limit of the low per capita income allowance should help to reduce ad hoc adjustments to a minimum. Establishing that decisions on such adjustments should be taken by the Committee as a whole and should relate only to exceptional circumstances would guarantee the clarity and fairness of the process. The Twelve supported the adoption of the criteria recommended by the Committee in paragraphs 40 to 43 of its report.

14. The Twelve had no objections to the Committee's suggestions regarding the 1990 and 1991 assessments of the new Member States. The same was true of the representations made by some Member States and other matters mentioned in the report.

15. Mr. KALBITZER (Germany) said that, following the accession of the German Democratic Republic to the Federal Republic of Germany, his country would accept the obligations of the former German Democratic Republic concerning its payments to the regular budget of the United Nations for 1991. It would therefore be grateful if, in the forthcoming resolution concerning the scale of assessments, Member States would agree to the inclusion of the following paragraph:

"In compliance with the current methodology, and based on the available statistics and economic data of the Federal Republic of Germany and the German Democratic Republic, the 1991 contribution of Germany to the 1991 programme budget of the United Nations is assessed at 9.36 per cent."

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16. Mr. ZAHID (Morocco) said that the implementation of the recommendation of the Committee on Contributions to increase the upper limit of the low per capita income allowance to \$2,600 while maintaining the 85 per cent gradient could benefit 19 low per capita income countries. Since it also would have very little effect on overall assessments, his delegation supported the Committee's recommendation. It also favoured a relatively long statistical base period of between 7 and 10 years. It agreed with the Committee that any changes in the ceiling and floor rates would require a political decision and it wished to reaffirm its stance that the floor rates should not be changed, since the economic position of the least developed countries had deteriorated, not improved.

17. The Committee's concept of debt-adjusted income was intended to take into account the different debt portfolios and varying repayment periods of each country; it would be calculated from national income after deduction of debt repayments. If such were the case and if the Committee's proposal made it possible to assess the capacity to pay more accurately, his delegation might support its recommendation.

18. The Committee had been unable to finish its examination of alternative income concepts and other questions, and his delegation wished to encourage it to do so during its next session.

19. Mr. Koulyk (Ukrainian Soviet Socialist Republic) took the Chair.

20. Mr. JU Kuilin (China) said that the Committee on Contributions had produced a reliable basis for the methodology required to establish the next scale of assessments. Although the use of ceiling and floor rates, and of a scheme of limits, did not necessarily conform to the universally accepted principle of capacity to pay, practice had shown that such adjustments were useful provided that the basic determining factor continued to be the actual capacity of Member States to pay, based on their national incomes. At the same time, it was important that the scale should as far as possible be clear, transparent and stable. His delegation felt that stability would be maintained by retention of the current relief gradient and the 10-year statistical base period and believed that the increase in the upper per capita income limit would help to offset some of the problems encountered by developing countries.

21. His delegation favoured the continued application of ad hoc adjustments to the machine scale and endorsed the criteria for such application contained in the Committee's report. In particular, it supported the criterion whereby Committee members should be excluded from discussions concerning downward adjustments of the machine rates of countries of which they were nationals. Given its ad hoc nature, the adjustment process should be applied with flexibility.

22. His delegation agreed with the conclusions of the Committee following its study of alternative income concepts and conversion rates. While the alternatives presented could, to some extent, correct distortions in income, only widely accepted and objectively applicable concepts should be adopted. Debt adjustment should continue to be a factor in the methodology with, in the case of heavily

(Mr. J. Kuilin, China)

indebted countries, the actual amount of debt service replacing the assumed proportion of 12 per cent of total debt.

23. The request of certain Member States for more detailed communication between them and the Committee on Contributions was quite understandable. However, his delegation believed that no communication should in any way compromise the Committee's status as an expert body or its authority to determine the factors used in the scale.

24. In conclusion, it was his hope that all Member States would, while making joint efforts to improve the methodology for establishing the scale of assessments, fully honour their own commitments by paying their assessed contributions on time, in order to ensure the proper functioning of the Organization and the enhancement of its role.

AGENDA ITEM 123: JOINT INSPECTION UNIT (continued) (A/45/34, 117 and 441)

25. Mrs. MEMIAGHE (Gabon) said that the Joint Inspection Unit appeared to have produced a very thorough report. With respect to the Unit's work programme for 1990, contained in document A/45/117, her delegation was particularly supportive of item 1 (f), concerning the co-ordination of activities related to early warning of possible refugee flows. In that context, it felt that the United Nations agencies concerned should work more closely with Member States in helping them to meet the needs of refugees and, with the help of non-governmental organizations, promote self-sufficiency projects in order to avoid host countries being overwhelmed. In countries bordering on areas of conflict which might provoke flows of refugees, any existing reception infrastructure should be strengthened.

26. Item 2 (d), concerning technology transfer and the United Nations system, was also of great importance for her country, which endorsed the decision to conduct a study on the subject. It suggested that Member States should be kept informed on a regular basis of each step taken in the conduct of the study and of any future decisions which might be taken.

The meeting rose at 11.45 a.m.

UNITED NATIONS
General Assembly
FORTY-FIFTH SESSION
Official Records

FIFTH COMMITTEE
6th meeting
held on
Wednesday, 10 October 1990
at 10 a.m.
New York

SUMMARY RECORD OF THE 6th MEETING

Chairman:

Mr. MAYCOCK

(Barbados)

Chairman of the Advisory Committee on Administrative and
Budgetary Questions: Mr. MSELLE

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The meeting was called to order at 10.30 a.m.

AGENDA ITEM 118: PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991

Programme budget implications of draft resolution A/45/L.2 concerning agenda item 154 (A/C.5/45/13)

1. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the Advisory Committee had considered the Secretary-General's statement on the programme budget implications of draft resolution A/45/L.2 concerning electoral assistance to Haiti (A/C.5/45/13). As indicated in paragraph 2 of that statement, should the General Assembly adopt the draft resolution, the Secretary-General would establish an observer mission to be known as the "United Nations Observer Group for the Verification of Elections in Haiti" (ONUVEH) for the purpose of verifying the elections in Haiti, scheduled for 16 December 1990. The group would operate from early October 1990 until January 1991. The Secretary-General estimated the related requirements at \$9,368,300 under section 2A of the programme budget for the biennium 1990-1991. Of that amount, \$5,681,500 was for personnel costs and \$3,686,800 for operational costs.
2. The subject-matter of the statement before the Committee was in many ways unprecedented and involved a great many political variables and questions, several of which could have a bearing on the manner in which the related activities were to be financed or indeed on whether they even constituted a proper expense of the Organization. Moreover, in the opinion of ACABQ, a number of questions arose with regard to the proposed plan of action for the operation, information on which had been provided to the Advisory Committee by representatives of the Secretary-General. The Advisory Committee, bearing in mind its mandate and the fact that those variables and questions could be considered elsewhere, did not take a position on them. It had focused instead on the statement submitted by the Secretary-General in accordance with rule 153 of the rules of procedure of the General Assembly without prejudice to such political decisions as might be taken elsewhere, including in the Fifth Committee.
3. Annex I of the Secretary-General's statement contained a proposed staffing table which indicated a total of 150 security experts, 50 staff at the Professional level and above, including a Special Representative to the Secretary-General at the Assistant Secretary-General level and a chief electoral officer at the D-2 level, 9 General Service, 28 Field Service, and 112 local staff.
4. Annex II provided additional details on the provisional estimates. The estimate of \$1,483,600 for 150 security experts was based on the assumption that 85 security experts would be in the mission area for only 45 days. The Advisory Committee had been informed that the period of 45 days was an average, and that the 85 experts would be called upon as needed. Annex II also indicated that salary and common staff costs for United Nations staff members was estimated at \$1,638,300. The Advisory Committee noted that the salary costs of posts at the Professional level and above, other than the Assistant Secretary-General and D-2 posts, had been

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(Mr. Mselle)

estimated at an average P-4 level, since it was not possible at present to determine the levels of the staff that would be assigned to the mission from various duty stations. The Advisory Committee pointed out that, since most if not all of the staff would thus be provided through redeployment, the extent to which the entire estimate of \$1.6 million would be required would depend on the extent to which the supplying offices and duty stations would and could obtain replacement staff during the period in question. Thus, significant savings should arise under section 2A or other sections with regard to salaries and common staff costs. Savings could similarly arise in relation to the estimate of \$718,500 for subsistence allowance.

5. An amount of \$128,200 was budgeted for international and local consultants with expertise in electoral procedures. In view of the United Nations experience in Nicaragua and Namibia, ACABQ believed that the Secretary-General should seek savings by using existing United Nations staff. Miscellaneous supplies and services were estimated at \$126,500 and freight and transportation at \$255,000. In the opinion of the Advisory Committee, efficient management should produce savings in those areas. An amount of \$67,100 was estimated for rental and maintenance of premises. In the opinion of the Advisory Committee, the host Government should be requested to defray all or part of that requirement through the provision of suitable premises where possible.

6. With regard to equipment, ACABQ noted from paragraph 5 of the statement that the bulk of the communications equipment would be borrowed from the stockpile of surplus equipment of the United Nations Transition Assistance Group (UNTAG) now in Pisa. Other equipment budgeted for in the estimates, primarily 50 vehicles and electronic data processing equipment, would be shipped to other missions at the close of the operation and its residual value would be credited to the regular budget. Thus, a considerable portion of the \$960,000 for the purchase of vehicles and the \$126,800 for the purchase of electronic data processing equipment should eventually be credited back to the regular budget. The Advisory Committee trusted that purchases of vehicles and equipment would be made with due regard to efficiency and economy.

7. Additional offsetting of the costs of the operation would be achieved if voluntary contributions to ONUVEH were received. The Advisory Committee urged the Secretary-General to pursue that avenue vigorously.

8. On the basis of its observations and recommendations, the Advisory Committee believed that, should the General Assembly adopt draft resolution A/45/L.2 and also decide that the related expenses should be borne by the regular budget, the net additional amount required under the programme budget as a whole should not exceed \$6.5 million.

9. It was not possible at present to indicate precisely under which sections and in what amounts the various additional requirements and offsetting savings would occur. The actual amounts, within the \$6.5 million ceiling, which would eventually have to be appropriated under the programme budget for 1990-1991 should be

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(Mr. Mselle)

reflected in a special performance report to be submitted to the General Assembly near the close of the current session which would take into account, inter alia, such offsetting staff savings as might arise under section 2A and/or other sections, the actual estimated value of vehicles and equipment to be credited to the budget, the size of the host-Government contribution, and the effect of such voluntary contributions as might be received. Pending that report, the Secretary-General should be authorized to enter into commitments not exceeding \$5 million.

10. With regard to paragraph 12 of the Secretary-General's statement, the Advisory Committee recommended that the question of recourse to the contingency fund should be decided at such time as the actual appropriations for the operation were being approved.

11. Mr. DUHALT (Mexico) said that his delegation was convinced of the need for an international effort in Haiti, since the international community had done little to help that country to overcome its many problems. It was therefore important that the Committee should provide the necessary financing for technical assistance in the electoral process, in accordance with the request made by the Government of Haiti. His delegation could accept the amount estimated by the Advisory Committee as required for the observer mission.

12. However, it had serious reservations about the content of the Secretary-General's statement and found it difficult to consider the financial implications of the draft resolution on the bases offered therein. The previous day the Permanent Representative of Bolivia had indicated repeatedly in his introduction of the draft resolution in the General Assembly that it concerned a technical assistance activity and had no connection with international peace and security. It was therefore surprising that such an activity was to be financed under section 2A of the programme budget instead of under section 24. It was also strange that paragraph 12 of the statement should attribute an international dimension to the electoral process in Haiti and argue that an international presence could help to halt the massive emigration of Haitian nationals. His delegation rejected those views, for it believed that the electoral process was an internal affair covered by the sovereign right of the Haitian people to choose and participate freely in the determination of their own destiny. It regarded any action by the United Nations as a response by the international community to a request for technical assistance from a Member State. It also thought that the cause of the massive emigration should be sought in the extreme poverty of the Haitian people and that the solution to that problem lay in determined international economic co-operation.

13. The financing of the electoral assistance to Haiti should be governed by the provisions of paragraphs 8 and 9 of annex I of General Assembly resolution 41/213 concerning additional expenditures not provided for in the programme budget. The additional expenditure on electoral assistance could certainly not be governed by the provisions concerning extraordinary expenses relating to the maintenance of peace and security, as the Secretary-General claimed.

(Mr. Duhalt, Mexico)

14. It would be difficult for the Committee to take a decision on the financial implications of technical assistance to the electoral process in Haiti without knowledge of the plan of action to be carried out by the observers and advisers, a plan which should also contain information about the objectives, tasks and specific activities.

15. Mr. FONTAINE ORTIZ (Cuba) recalled that it was the unanimous view of the Group of Latin American and Caribbean States that the question now before the Fifth Committee was not related to international peace and security. That view had also been supported by the caucus of non-aligned countries in the Security Council and by many other delegations. The draft resolution itself reaffirmed the technical-assistance status of the proposed electoral assistance to Haiti. In her three letters addressed to the Secretary-General (A/44/965, A/44/973 and A/44/979), the President of the Provisional Government of Haiti had stated that the Interim Electoral Council was already receiving technical assistance funded by the United Nations Development Programme (UNDP). It could thus be inferred that the assistance now requested was technical in nature and complied with the provisions of paragraph 24.6 of the proposed programme budget for the biennium 1990-1991 concerning technical assistance in the form of short-term advisory services.

16. It was usual for proposals of the kind now before the Committee to be accompanied by a detailed plan of action so that Member States could have some idea of the possibilities of success and the risks of the operation. In the circumstances the lack of such a plan was an obstacle to the consideration of the proposal. Furthermore, the Secretary-General's statement was incomplete, vague and unrelated to the content of the draft resolution.

17. As to the source of financing, in the last sentence of paragraph 12 of his statement the Secretary-General indirectly suggested that the proposed operation should be regarded as an unforeseen and extraordinary expense. However, General Assembly resolution 44/203, which dealt with unforeseen and extraordinary expenses for the biennium 1990-1991, clearly established that such expenses could relate only to the maintenance of peace and security and to certain activities of the International Court of Justice. The Secretary-General's proposal, if adopted, would therefore contravene the provisions of resolution 44/203. The proposed operation was in fact an additional activity and its financing should therefore be governed by the contingency-fund procedure. Alternatively, under the provisions of paragraph 9 of annex I to General Assembly resolution 41/213, the operation could be financed by redeployment of resources or modification of existing activities. The Secretary-General was wrong to argue that it should be financed under section 2A of the programme budget, for the proposed electoral assistance had no connection with peace-keeping operations.

18. His delegation therefore proposed that the Committee should accept the ACABQ recommendation for an appropriation of \$6.5 million instead of the amount requested by the Secretary-General; allocate the non-recurrent additional expenditure to section 24 of the programme budget; and consider the activities described in section B of the Secretary-General's statement within the framework of paragraph 9 of annex I to resolution 41/213.

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19. Mr. INOMATA (Japan) said that Japan fully supported draft resolution A/45/L.2 on electoral assistance to Haiti and accepted the recommendation of the Advisory Committee that the Secretary-General should be authorized to enter into a commitment to meet the extraordinary expenses it required. However, it wished to emphasize that assistance to Haiti would be provided on an exceptional basis and should in no sense be considered to constitute a precedent for future modalities of assistance to Member States, including the method of financing. Moreover, the proposed assistance should be funded outside the programme budget, perhaps through a special account established for that purpose to which assessments levied on Member States and voluntary contributions would be credited.

20. The draft resolution and the statement of programme budget implications appeared to differ in their description of the purpose, mandate and scope of the proposed mission, the statement of programme budget implications containing the more substantive information. As a result, political issues better discussed elsewhere might be deliberated in the Fifth Committee. It was to be hoped that future statements of programme budget implications issued by the Secretariat would faithfully reflect the draft resolution in order to enable the Committee to concentrate on the administrative and budgetary aspects of the decision.

21. Mrs. ASHTON (Bolivia) said that her delegation agreed with the recommendations of the Advisory Committee concerning the statement of programme budget implications (A/C.5/45/13). It fully supported the request of the Provisional Government of the Republic of Haiti for broad administrative and technical assistance, not only in the coming electoral process but also in the economic and social development of Haiti. In introducing draft resolution A/45/L.2 in the General Assembly on behalf of the Group of Latin American and Caribbean States, her delegation had reaffirmed the sovereign right of the people of Haiti to determine their own destiny without external interference. At the same time, it had reiterated the opinion of both the sponsors of the draft resolution and the Group of Latin American and Caribbean States as a whole that technical assistance provided in support of an internal process at the request of a Member State was in no way related to international peace and security. It was confident that the Committee would give maximum priority to electoral assistance to Haiti and would take quick and efficient action on that matter.

22. Mr. NASSER (Egypt) said that Member States in general supported the draft resolution on electoral assistance to Haiti in the hope that such assistance would contribute to the stability and economic growth of that country. His delegation attached great importance to co-operation with regional organizations and Member States, as stipulated in paragraph 1 of draft resolution A/45/L.2.

23. Despite changes in the approach to electoral assistance to Haiti since its discussion during the previous session of the General Assembly, a number of questions remained unresolved. In introducing the draft resolution in the General Assembly, the Bolivian representative had made it clear that assistance to Haiti was in no way related to the maintenance of international peace and security. He therefore wondered why the Secretary-General insisted, in document A/C.5/45/13, on

(Mr. Nasser, Egypt)

referring to section 2A of the programme budget for the biennium 1990-1991. Also, it was unclear why, despite the very advanced stage and the rather small size of the operation, the Secretary-General could not give specific information as to the source of staff and experts. Finally, he asked why there was such a large difference between the estimates of the Secretary-General and those of the Advisory Committee.

24. His delegation agreed with the representative of Mexico that the mission should be financed under section 24 of the programme budget and that the Advisory Committee's estimate of the costs was acceptable. While it did not understand the Cuban representative's reference to General Assembly resolution 41/213, it did agree with his proposal. It also concurred with the Secretary-General's opinion that the costs of the operation could not be covered by the contingency fund. The Japanese representative's proposal was of considerable interest and could form the basis for further consultations once certain details had been clarified.

25. Mr. ETUKET (Uganda) said that electoral assistance to Haiti was clearly a political issue that demanded a political solution. It was therefore beyond the scope of the Fifth Committee. His delegation hoped that it would be explicitly addressed in the plenary Assembly at the appropriate stage.

26. With respect to the financial implications of draft resolution A/45/L.2, he supported the proposal of the Advisory Committee that the Secretary-General should be authorized to commit up to \$6.5 million for electoral assistance to Haiti, and agreed with the representative of Mexico that the request in question was of a purely technical nature. He therefore had difficulty in accepting the recommendation in paragraph 9 of the statement of programme budget implications (A/C.5/45/13) that the operation should be financed under section 2A of the programme budget, rather than under Section 24 (Regular Programme of Technical Co-operation). Funding under section 24, however, should not be allowed to have a negative effect on other activities funded under that section. His delegation therefore strongly supported the recommendation of the Advisory Committee and the representative of Japan that the Secretary-General should vigorously pursue all efforts to offset operation costs from voluntary contributions. Given the controversy over the types of activities that might appropriately be funded from the contingency fund and the vagueness surrounding the scope and nature of the tasks to be accomplished, it was difficult to accept the Secretary-General's original proposals as contained in the statement of programme budget implications.

27. Finally, it was important for the Secretary-General to review the way in which statements of programme budget implications were presented. Unless changes were made, the Committee would continue to be forced to take decisions on issues that had not been thoroughly examined.

28. Mr. CLAVIJO (Colombia) said that his delegation supported draft resolution A/45/L.2, as it had supported the previous draft resolutions on electoral assistance to Haiti. Action on the matter had been delayed for reasons beyond the control of the Fifth Committee and his delegation was glad to see that

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(Mr. Clavijo, Colombia)

it now was nearing a decision. It fully supported the opinion expressed by the representatives of Mexico, Cuba and Bolivia that the request under consideration was of a technical and internal nature and was in no way related to the maintenance of international peace and security. It also supported the views expressed by those representatives regarding the amount and source of funding and the section of the programme budget under which the operation should be financed.

29. Mr. GARRIDO (Philippines) said that his delegation had no objection to the recommendations of the Advisory Committee, but it assumed that the operation would be regarded as an exception, and would not constitute a precedent. It was concerned about how the General Assembly would go about approving allocations if the Advisory Committee's financial estimate were exceeded after 13 January 1991. His delegation did not attach a great deal of importance to the section of the programme budget under which the operation would be financed, although it did believe that it would be better to fund it from voluntary contributions.

30. Mr. FOX (United States of America) said that the report of the Advisory Committee carefully reflected the sensitive nature of the issue and was very helpful. The question of electoral assistance to Haiti was urgent, as voter registration had already begun on 5 October and the United Nations presence was needed to ensure the stability of the situation. The General Assembly had given a very clear mandate for the operation the previous day and was hoping for a quick decision from the Fifth Committee.

31. His delegation had noted the Bolivian representative's assertion in the plenary Assembly that electoral assistance to Haiti was not related to international peace and security. Nevertheless, the Secretary-General had felt compelled to bring the matter to the attention of the Security Council, which, in a consensus decision, had responded by a letter calling for prompt, positive action on the request of the Provisional Government of Haiti.

32. With respect to funding, the Advisory Committee's suggestion seemed the most sensible route to follow. His delegation would appreciate further explanations from the Secretary-General and, perhaps, the Chairman of the Advisory Committee as to how and why section 2A and the extraordinary provisions were involved.

33. Mr. VISLYKH (Union of Soviet Socialist Republics) said that his delegation fully supported the idea of constructive United Nations assistance to the Government of Haiti in the holding of free and democratic elections and noted that the Security Council had also approved the idea. It nevertheless shared many of the concerns expressed by previous speakers, particularly since document A/C.5/45/13 contained no detailed plan of operations. A sober assessment of what was really required to achieve the peaceful and efficient development of the coming electoral process suggested a far less ambitious plan and a corresponding substantial reduction in related expenditure. It was also odd that the document should contain no hint of an intention to offset at least some expenditure by the collection of voluntary contributions. Neither was his delegation fully convinced that expenditure for the mission in Haiti should be described as unforeseen and

(Mr. Vislykh, USSR)

extraordinary expenses, thus falling outside the procedures related to the contingency fund. It might, indeed, be time for the Advisory Committee to define exactly what was constituted by unforeseen and extraordinary expenses, in order to forestall abuse of the new budgetary process.

34. Mr. CHABALA (Zambia) said that he, like others, while welcoming the proposal to extend electoral assistance to Haiti, was concerned by the extent to which the statement of programme budget implications truly reflected the objectives of the draft resolution. The representatives of Mexico and Cuba had not questioned those objectives but expressed legitimate concerns as to whether the mission should be funded under section 2A or section 24 of the programme budget. The implications of such a decision were important, as was the question of the use of voluntary contributions. While sharing the views expressed by many delegations, including those of the Soviet Union and Japan, he wished to emphasize the urgency of the matter and supported the Advisory Committee's recommendation concerning the amount of resources to be committed.

35. Mr. GUPTA (India) welcomed the Secretary-General's proposal to assist the Government of Haiti and generally endorsed the recommendations of the Advisory Committee, including the need for all possible efforts to secure voluntary contributions and to achieve maximum savings. It was his hope that, if the mission were to be funded from the regular budget, the contributions to be paid by Member States would not be levied at least until the end of the current year. The exact nature of unforeseen and extraordinary expenses, meanwhile, constituted a grey area which should perhaps be examined further, in the first instance by the Advisory Committee.

36. Mr. FONTAINE ORTIZ (Cuba), recalling that there had been much talk of urgency, said that responsibility for any delay should be attributed not to the sponsors of the draft resolution but to those who wished to refer its discussion to an inappropriate forum, i.e. the Security Council. The Committee might be interested to know that the Council did not consider itself to be seized of the subject, as could be seen clearly from a sentence in the letter from its President which was mentioned, but not quoted in full, in document A/C.5/45/13.

37. Mr. AUGUSTE (Haiti) said that he fully understood the concerns of delegations to achieve economies and determine the sources of funds. However, all appeared to agree that assistance should be provided by the United Nations for his country's transition to democracy. It was obvious that some price must be paid for such a process, and time was meanwhile running very short. Noting that, while provision was being made for the services of security experts, his Government was determined to maintain its sovereignty and ensure that peace was guaranteed by its own armed forces, he urged delegations to make the necessary effort to find a solution to their concerns. Failure to act might entail the most regrettable consequences.

38. Mr. KINCHEN (United Kingdom) said he could well understand if the representative of Haiti expressed impatience at the Committee's concern with issues which were in no way related to the international community's will to provide

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(Mr. Kinchen, United Kingdom)

assistance to his country. In considering a new or unusual operation, the question of allocation to a particular budget section could give rise to lengthy debate: there might, indeed, be a case for funding what was described as "electoral assistance to Haiti" under section 23, or even section 3, of the programme budget. However, it would be a matter of regret to his delegation if the Committee were to prove unable to take a decision during the current meeting on the basis of the Secretary-General's proposal, as modified by the Advisory Committee, especially in view of the recognized need for urgent action in that regard. The difficulties noted by the Chairman of the Advisory Committee clearly needed to be clarified in the course of the session, particularly the definition of "unforeseen and extraordinary expenses" in the context of the new budgetary procedure.

39. Mr. BAUDOT (Director, Programme Planning and Budget Division) said that draft resolution A/45/L.2 provided for a new operation which had not been foreseen in the programme budget adopted by the General Assembly. Under the new budgetary procedure, the Secretary-General could decide either to provide the necessary resources from the contingency fund or to treat the operation as an "extraordinary" item, requiring the approval of additional expenditure. He had decided to treat the mission as an item of extraordinary expenditure, outside the procedures related to the contingency fund, on the basis of his understanding and, so far as he understood, the understanding of the General Assembly that the expenses involved were not of the sort for which the fund was intended. Under annex I, paragraph 9, of General Assembly resolution 41/213, a decision to fund the mission from the contingency fund, where only \$2 million were currently available to the Secretariat, would have entailed proposals to redeploy resources from other areas. In the Secretary-General's opinion, the proposed activity should be covered by the provisions of paragraph 11 of the aforementioned annex to General Assembly resolution 41/213. If the General Assembly were at any time to decide that the concept of extraordinary expenses or arrangements for the contingency fund required an interpretation other than that applied by the Secretary-General, that was of course its sovereign prerogative.

40. The representative of Haiti had correctly referred to the provision of security experts. The Secretary-General had from the outset excluded the possibility of such services being described as technical assistance, and it should be recalled that security-related issues had never been funded under section 24 of the programme budget.

41. Noting, in conclusion, that the electoral registration process in Haiti had already begun, he pointed out that any more delays in the adoption of the Secretary-General's proposal might necessitate a reconsideration of his position.

42. Mr. SADRY (Director, Field Operations Division) said that the plan of operations of the Field Operations Division was based on the request of the Provisional Government of Haiti, as reflected in draft resolution A/45/L.2, and was modelled on the plan put into effect in Nicaragua rather than the arrangements that had been made for Namibia. For the purpose of the elections, Haiti had been divided into nine regions. Election monitors and security experts would be

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(Mr. Sadry)

assigned to those regions and to the major population centres. It was also intended that the personnel in Haiti should be as mobile as possible and thus in a position to cover the regional offices as well as the voting centres. The plan had been prepared at a time when it was hoped that the mission could be in position before the start of the process of voter registration. As the representative of the United States had noted, however, registration had begun on 5 October 1990 and some of the phasing-in of personnel would necessarily have to be speeded up.

43. The two or three security advisers referred to in the draft resolution would assist in planning security measures for the electoral process. Other security experts and observers would be deployed to observe the implementation of the security plan, the actual implementation of which would, as the representative of Haiti had noted, be the absolute responsibility of the Haitian armed services. United Nations personnel would be there only to observe and assist and to report any flagrant violations of the security plan developed.

44. It was impossible to be more precise until the mission was actually in place and able to co-ordinate with the Haitian authorities regarding the location and ways and means of operating of the mission personnel. The estimates, before the Committee, in the statement of programme budget implications, were therefore the best that could be given before implementation of the project actually started.

45. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the Advisory Committee had been requested to look again into the question of the scope and operation of the resolution on unforeseen and extraordinary expenditures, and in particular the use of the term "extraordinary". If that was the wish of the Committee, the Advisory Committee would endeavour to comply. In that connection, he recalled that, more than 20 years earlier, the Advisory Committee had submitted a report on the question, which the Fifth Committee had rejected.

46. Almost every aspect of the questions raised in the Fifth Committee about the statement of the programme budget implications of draft resolution A/45/L.2 had been brought up in the Advisory Committee during its extensive discussions. For the time being, there were three essential points to be considered. The first was whether the activities relating to the resolution should be covered by the regular budget, and it appeared from the current discussion that there was no opposition to having the regular budget cover those activities, subject to vigorous pursuit by the Secretary-General of voluntary contributions. Second, the Advisory Committee had agreed that, if the activities were to be covered by the regular budget, the Fifth Committee should recommend that the net additional amount to the budget as a whole should not exceed \$6.5 million. The recommendation would not indicate under what section of the budget the expenditure should be included and, for the time being, the Secretary-General would be permitted to commit only \$5 million. Third, the Advisory Committee recommended that the Secretary-General should be requested to submit a performance report before the end of the year. It would be decided then which section of the budget was involved and whether or not the expenditure would be a proper charge on the contingency fund.

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(Mr. Mselle)

47. With regard to the contingency fund, he noted that, even when decisions were arrived at which clearly fell within the scope of the fund, the General Assembly did not decide there and then that the total amount should be charged to the contingency fund. That came later, in keeping with the provisions of the annex to General Assembly resolution 42/211, which provided for the procedure to be followed in the operation of the contingency fund. The Advisory Committee had therefore indicated that a decision on the matter should wait until after a performance report had been submitted.

48. Comments had been made on the appropriateness or otherwise of linking the mission to section 2A of the programme budget for the biennium 1990-1991. While he understood the problems that had been raised, he pointed out that assistance was not provided only under section 24. Section 1, for example, provided for assistance for the reconstruction and development of Lebanon, section 21 for assistance to refugees, section 22 for emergency assistance, and so on. The section involved depended on the nature of the assistance in question.

49. He recalled, furthermore, that section 24 had to do with advisory services provided at the request of Governments in relation to development activities and was a fixed section determined by the General Assembly which could only be increased to cover inflation. If the mission to Haiti was included under section 24, it would be necessary to discuss all the implications fully.

50. A question had been asked about the difference between the estimates of the Advisory Committee and those of the Secretary-General. It was possible that considerable savings could be achieved in the course of implementing the mission. The Advisory Committee had accordingly decided that it would be appropriate, at the current stage, to ask for a net additional amount not exceeding \$6.5 million and an initial commitment of up to \$5 million. The Secretary-General would explain what funds had actually been expended at the time of his performance report. He stressed that, for the time being, the General Assembly would not be authorizing an appropriation but merely authorizing a commitment, as it had, for example, in the case of the United Nations Conference on Environment and Development.

51. Mr. INOMATA (Japan) said that the Secretariat seemed to accept that every unforeseen and extraordinary expense should finally be charged to the regular budget. He noted that peace-keeping operations, for example, were not charged to the regular budget. Moreover, the Secretary-General's decision to charge the cost of the operation in Haiti to the regular budget was not based on any intergovernmental decision.

52. Although the Chairman of the Advisory Committee had suggested that there was no dissent in the Fifth Committee from the proposal to charge the electoral assistance operation to the regular budget, his delegation had in fact disagreed. It was unfortunate that the question of determining what kind of expenditure was to be regarded as an expense under the regular budget had never been properly discussed. Given the political aspects of the question, his delegation considered that it should have been debated in the appropriate forum and not in the Fifth

(Mr. Inomata, Japan)

Committee. If the latter were to take a sweeping decision on the matter that would serve as a general rule, his delegation would have to reserve its position. For that reason, it had made it clear that it would not regard any decision taken at the current meeting as constituting a precedent. As the Chairman of the Advisory Committee had noted, the Committee would simply be recommending to the General Assembly that the Secretary-General should be authorized to enter into a commitment. The actual appropriation would come after the performance report.

53. Mr. FONTAINE ORTIZ (Cuba) said he hoped that delegations would have an opportunity to study a document describing the plan of operations before being asked to take a political decision in the plenary Assembly. As far as the Secretariat's interpretation of "extraordinary expenses" was concerned, in his delegation's view the term was defined in such decisions of the General Assembly as resolutions 41/213 and 44/203. Nevertheless, many points remained to be clarified. It might be appropriate for the Fifth Committee to have further informal discussions on the programme budget implications. On the other hand, his delegation had made a specific proposal which could be put to the Committee as the first formal proposal to have been made.

54. The CHAIRMAN said that it was important for delegations to remember that, although there was much to be said for clarifying the concept of unforeseen and extraordinary expenses, the Committee was currently asked to deal with the programme budget implications of the draft resolution on electoral assistance to Haiti. The broader issue could be taken up at a later date.

55. He therefore proposed that the Committee should report to the General Assembly along the lines suggested by the Chairman of ACABQ in his oral report (paras. 8 to 10 above), but referring to "such offsetting staff savings as might arise under various sections" rather than "under section 2A and/or other sections".

56. Mr. FONTAINE ORTIZ (Cuba) suggested that the recommendation should refer to "recourse to the procedures relating to the contingency fund", rather than to "recourse to the contingency fund".

57. Mrs. BERENGUER (Brazil) suggested that the word "activities", as used in the statement of programme budget implications, would be preferable to "operation".

58. Mr. VISLYKH (Union of Soviet Socialist Republics) said that his delegation had no objection in principle to the Chairman's proposal with the suggestions that had just been made. It felt, however, that the Secretary-General should also be asked to begin an active campaign to collect voluntary contributions to cover all the projected expenses.

59. The CHAIRMAN said that, since he heard no objection, he would take it that the Committee wished to adopt his proposal, taking into account the suggestions that had just been made.

60. It was so decided.

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61. Mr. ETUKET (Uganda) said that while his delegation fully supported the decision just taken by the Committee, it believed that, in future, the Committee should be able to see proposed decisions in writing before it was asked to endorse them.

62. The CHAIRMAN said that he would endeavour to follow that procedure whenever the circumstances permitted.

The meeting rose at 1.10 p.m.